

NON-CONFIDENTIAL REPORT
EAST SUSSEX FIRE AND RESCUE SERVICE

Agenda Item No.

Meeting Scrutiny & Audit Panel
Date 27 April 2023
Title of Report Internal Audit Strategy and Plan 2023/24
By Assistant Director Resources / Treasurer
Lead Officer *Russell Banks, Chief internal Auditor, Orbis & Paul Fielding, Audit Manager*

Background Papers None

Appendices 1. Internal Audit Plan 2023/24

Implications (please tick ✓ and attach to report)
Any implications affecting this report should be noted within the final paragraphs of the report

CORPORATE RISK		LEGAL	
ENVIRONMENTAL		POLICY	
FINANCIAL	✓	POLITICAL	
HEALTH & SAFETY		OTHER (please specify)	
HUMAN RESOURCES		CORE BRIEF	
EQUALITY IMPACT ASSESSMENT <i>For reports requiring an EIA, the appropriate template can be accessed in Word, via the Templates Key within the Shared tab or via this link file:///j:\msoffice\Templates\Shared\14_04%20Equality%20Impact%20Assessment.dot</i>			

PURPOSE OF REPORT To provide an Internal Audit Plan for East Sussex Fire Authority covering the period 1 April 2023 to 31 March 2024.

EXECUTIVE SUMMARY East Sussex County Council (ESCC) has provided the internal audit service to East Sussex Fire Authority (ESFA) since 1 April 1997. This service is usually delivered based on a standard annual budget of 70 audit days.

The Internal Audit Strategy and Plan for 2022/23 is set out as Appendix 1. This Strategy and Plan has been produced on a risk basis, following consultation with senior officers and the Authority's external auditor, Ernst and Young (EY LLP) and the Chair of this Panel. The Strategy seeks to achieve a balance

between ensuring that existing controls are maintained and that assurance can be given on key projects within the Authority's transformation programme.

This Strategy proposes an 80 day programme. The Panel needs to consider whether this coverage is appropriate to meet the level of risk and the requirement for assurance.

The Panel should also recognise that senior management, the Fire Authority and the Head of Internal Audit can draw assurance from other independent sources, for example:

- The work of the external auditors reported in the Annual Audit Report and Annual Audit Letter
- The work of HMICFRS and its inspection reports
- The work of Aristi through their IT Healthchecks and reporting on information security.

In preparing the draft plan we have been conscious that the Service has recently undergone its second round HMI inspection. In addition the Service continues to progress both Cyber Essentials and Cyber Essentials Plus certification with support from Telent / Aristi. The primary reason for expanding the plan from 70 to 80 days is the continued focus on the MBOS project which will replace the Service's existing SAP ERP system with Oracle Fusion towards the end of 2023/24.

If the plan is agreed at 80 days it can be funded from within the existing finance budget.

The Annual Internal Audit Report and Opinion for 2022/23 will be presented to the Panel at its next meeting in July 2023 when we expect all remaining audits to be completed and have agreed action plans in place. If any changes to the Strategy are necessary, then they can also be addressed at that meeting.

RECOMMENDATION

The Panel is recommended to approve the proposed internal audit plan for 2023/24.
